

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

United States of America,
Plaintiff,
v.
Rachel Hakimian,
Defendant.

Case No. 2:20-cv-5517

District Judge
Magistrate Judge

COMPLAINT

The plaintiff, United States of America, pursuant to 31 U.S.C. § 3711(g)(4)(c), with the authorization of a delegate of the Secretary of the Treasury and at the direction of a delegate of the Attorney General, brings this action to collect a civil penalty assessed pursuant to 31 U.S.C. § 5321(a)(5) against Rachel Hakimian, as well as associated penalties and interest. In support of this action, the United States alleges as follows:

1. This Court has jurisdiction under 28 U.S.C. §§1331, 1345, and 1335(a).
2. Rachel Hakimian resides in Great Neck, New York, which is within the jurisdiction of this Court.
3. During calendar years 2009 through 2014, Rachel Hakimian was a lawful permanent resident of the United States who resided in the United States.
4. During calendar years 2009 through 2014, Rachel Hakimian had a financial interest in and signature authority over bank or other financial accounts at Israel Discount Bank, which is a foreign financial institution.

5. The aggregate balance of Rachel Hakimian's Israel Discount Bank accounts exceeded \$10,000 for at least a portion of each year during the years 2009 through 2014.

6. Rachel Hakimian was required to report to the United States her interest in the Israel Discount Bank accounts for the 2009, 2010, 2011, 2012, 2013, and 2014 calendar years by submitting, by June 30 of each following year, a form TD F 90-22.1, Report of Foreign Bank and Financial Accounts ("FBAR report").

7. Rachel Hakimian did not timely submit the required FBAR reports.

8. On or about January 25, 2017, Rachel Hakimian consented to extend until December 31, 2018, the time to assess a civil penalty against her pursuant to 31 U.S.C. § 5321 for violations of the FBAR reporting requirement for the calendar years 2009 through 2014.

9. On November 14, 2018, civil penalties in the following amounts ("FBAR Penalty assessments") were assessed against Rachel Hakimian pursuant to 31 U.S.C. § 5321 for her failure to timely file FBARs for the calendar years 2009 through 2014:

| Year | Penalty |
|--------------|-----------------|
| 2009 | \$10,000 |
| 2010 | \$10,000 |
| 2011 | \$10,000 |
| 2012 | \$10,000 |
| 2013 | \$10,000 |
| 2014 | \$10,000 |
| Total | \$60,000 |

10. By letter dated November 14, 2018, the Internal Revenue Service notified Rachel Hakimian of the FBAR Penalty assessments and demanded payment.

11. The balance due on the FBAR penalty assessments against Rachel Hakimian is \$64,050.89 as of October 29, 2019.

WHEREFORE, the plaintiff United States of America requests the following relief:

A. Judgment against the defendant Rachel Hakimian in the amount of \$64,050.89 plus statutory additions and interest accruing from and after October 29, 2019, for the unpaid FBAR Penalty assessed against her.

B. The United States of America shall recover its costs and be awarded such other and further relief as the Court determines is just and proper.

Thursday, November 12, 2020

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Atty. General
U.S. Dept. of Justice, Tax Division

Of Counsel:

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/s/ L. Steven Schifano

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